Dear Sir:

Transmitted herewith for filing is the Patent Application of Inventors:

- 1. Wenchien David Hsiao of San Jose, CA
- 2. Vladimir R. Nikitin
- of Campbell, CA
- 3. Adam D. Polcyn
- of San Jose, CA

For: Longitudinal Magnetic Recording Using Magnetic Media with a Soft Underlayer

Enclosed with the Patent Application are:

Sheet(s) of _x_ formal __ informal drawing(s)

XX Declaration and Power of Attorney

The filing fee has been calculated as shown below for "OTHER THAN A SMALL ENTITY"

	(Col. 1)				(Col. 2)
FOR:	NO. FILED		NO. EXTRA	RATE	/FEE
BASIC FEE					\$ 750
TOTAL CLAIMS 18 - 20 =		0	x 18 =	\$0	
INDEP. CI	LAIMS 3	- 3 =	0	x 80 =	\$ 0
				TOTAL	\$750

X Please charge Deposit Account No. 50-2587 in the amount shown above. A duplicate copy of this sheet is attached.

X The Commissioner is hereby authorized to charge payment of the following fees associated with this communication or credit any overpayment to Deposit Account 50-2587.

Any additional filing fees required under 37 CFR 1.16.

Any patent application processing fees under 37 CFR 1.17.

Respectfully submitted,

G. Marlin Knight

-- Attorney for Applicants, Reg. No. (#33,409)

P.O. Box 1320

Pioneer, CA 95666

Telephone (209) 295-1982

EXPRESS MAIL CERTIFICATE

I hereby certify that the paper(s) referenced above is (are) being deposited with the United States Postal Service "Express Mail Post Office to Addressee" service under 37 CFR 1.10 on the date indicated below and is addressed to Mail Stop Patent Application, Commissioner For Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

"Express Mail" no.: ER51774247US Date of Deposit: Mar. 1, 2004

Person mailing paper/fee: G. Marlin Knight